

STATE OF LOUISIANA
 DEPARTMENT OF REVENUE
 BUREAU OF TAXATION

**CRENSHAW PARISH HOSPITAL DISTRICT
 BOSSCHVILLE, LOUISIANA
 FINANCIAL STATEMENTS
 FOR THE YEARS ENDED
 APRIL-30, 1988 AND 1989
 WITH ACCOMPLISHMENTS REPORT**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the House Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/18/02

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Accountant's Report

To: The Board of Directors
Catahoula Parish Hospital District I
Jarvisville, Louisiana

We have compiled the accompanying balance sheets of Catahoula Parish Hospital District I as of April 30, 2010 and April 30, 2011, and the related statements of revenues, expenses, and changes in retained earnings and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

We have also issued a separate report dated September 24, 2010 on applying agreed-upon procedures.

This report is intended solely for the use of management of Catahoula Parish Hospital District I and the Legislative Auditor, State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Meriden, Mississippi
September 24, 2010

CATAPACHULA PARISH HOSPITAL DISTRICT I

BALANCE SHEETS

APRIL 30, 2002 AND 2001

ASSETS

	2002	2001
Current assets		
Cash in bank	\$ 1,097	\$ 11,097
Certificates of deposit	705,697	105,697
Accounts interest receivable	484	484
Prepaid insurance	2,805	2,389
Total current assets	\$ 711,083	\$ 120,667
Fixed assets		
Land	\$ 30,980	\$ 30,980
Land improvements	79,641	79,641
Building and improvements	621,942	621,942
	\$ 732,563	\$ 732,563
Accumulated Depreciation	(542,842)	(522,892)
Net fixed assets	\$ 189,721	\$ 209,671
Total assets	\$ 900,804	\$ 930,338

EQUITY

Retained earnings		
Unassigned	\$ 201,722	\$ 220,604
Total fund balance	\$ 201,722	\$ 220,604

See accountant's report and the accompanying notes.

CRETAHOLA PARK HOSPITAL DISTRICT I

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RESTRICTED EARNINGS

FOR THE YEARS ENDED APRIL 30, 2002 AND 2001

	2002	2001
Revenues		
Rental income	\$ 15,505	\$ 17,234
Interest earned	6,858	6,259
Total revenues	<u>\$ 22,363</u>	<u>\$ 23,493</u>
Expenses		
Architectural fees	\$ 1,868	\$ 800
Board expenses	2,508	3,960
Building insurance	4,317	3,877
Depreciation	21,169	26,585
Interest expense	-	80
Legal and accounting	1,828	850
Office expenses	838	787
Repairs and maintenance	838	-
Security	569	480
Utilities	8,100	-
Total expenses	<u>\$ 33,898</u>	<u>\$ 36,562</u>
Net loss	<u>\$ (11,535)</u>	<u>\$ (13,069)</u>
Retained earnings, beginning of year	<u>225,896</u>	<u>238,965</u>
Retained earnings, end of year	<u>\$ 214,361</u>	<u>\$ 225,896</u>

See accountants' report and the accompanying notes.

CATAROLLA PARISH SCHOOL DISTRICT I
STATEMENTS OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEARS ENDED APRIL 30, 2002 AND 2001

	2002	2001
Cash flows from operating activities		
Cash payments to suppliers for goods and services	\$ (21,890)	\$ (11,570)
Cash received from other operating resources	<u>30,318</u>	<u>24,290</u>
Net cash provided for (used by) operating activities	\$ <u>8,428</u>	\$ <u>12,720</u>
Cash flows from investing activities		
Capital improvements	\$ <u>(5,600)</u>	\$ _____
Net cash used by investing activities	\$ <u>(5,600)</u>	\$ _____
Cash flows from financing activities		
Repayment of short-term debt	\$ _____	\$ (7,300)
Net cash used by financing activities	\$ _____	\$ (7,300)
Net increase (decrease) in cash and cash equivalents	\$ (10,050)	\$ 5,420
Cash and cash equivalents at beginning of year	<u>119,874</u>	<u>114,454</u>
Cash and cash equivalents at end of year	\$ <u>109,824</u>	\$ <u>119,874</u>
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating loss	\$ (18,137)	\$ (7,890)
Adjustments to reconcile operating income (loss) to net cash used for operating activities		
Depreciation	\$ 20,180	\$ 20,225
Change in assets and liabilities:		
(Increase) decrease in accrued interest receivable	57	(3)
Decrease in accrued rent receivable	-	768
(Increase) decrease in prepaid insurance	670	(1,244)
Decrease in accrued interest payable	<u>_____</u>	<u>(257)</u>
Total adjustments	\$ <u>20,907</u>	\$ <u>19,773</u>
Net cash provided for (used by) operating activities	\$ <u>(2,360)</u>	\$ <u>11,656</u>

See accountant's report and the accompanying notes.

CATACHOLA PARISH HOSPITAL, DISTRICT I

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED APRIL 30, 2011 AND 2010

INTRODUCTION

Catachola Parish Hospital District I was created years ago by the Catachola Parish Police Jury for the purpose of operating a hospital in Catachola Parish. The Police Jury appoints all seven members of the District's Board. Board Members are not compensated except for a per diem of \$400.00 per Board Meeting. During the mid-eighties, the Hospital operations were shut down. The District currently leases the hospital building to another health care provider in exchange for services by the lessee that will help satisfy the District's remaining Hill-Burton obligations.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Catachola Parish Hospital District I is a component unit of the Catachola Police Jury. Based on the criteria established by Governmental Accounting Standards Board Statement No. 14, there are no component units, which should be included in the financial statements of Catachola Parish Hospital District I.

B. Fund Accounting

The District uses fund accounting to report its financial position and results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary, and fiduciary. The District is operated as a proprietary fund.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance equity, is an important financial indicator. Proprietary funds include enterprise and internal service funds. The District is operated as an enterprise fund. Enterprise funds account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Basis of Accounting

The District's enterprise fund is accounted for on a basis of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. The District uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

DATABOULA PARK HOSPITAL DISTRICT I
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2002 AND 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposits. Cash equivalents include amounts in time deposits with original maturities of less than six months. Cash and cash equivalents consisted of the following at April 30, 2002 and 2001:

	2002	2001
Cash in bank	\$ 1,087	\$ 11,637
Certificate of deposit	106,621	106,621
Total cash and cash equivalents	\$ 107,708	\$ 118,258

These deposits are stated at cost. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At April 30, 2002, the District had unsecured deposits of \$5,637.

E. Fixed assets

Fixed assets used in the proprietary fund operations are included on the balance sheet, net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the following methods and useful lives:

Land improvements	Straight-line	15 years
Building and improvements	Straight-line	40 years

The changes in fixed assets were as follows:

	Balance 4/30/01	Additions	Deductions	Balance 4/30/02
Land	\$ 30,980	-	-	\$ 30,980
Land and improve- ments	70,681	-	-	70,681
Buildings and improvements	823,142	8,100	-	831,242
Subtotal	\$ 924,803	\$ 8,100	-	\$ 932,903
Less accumulated depreciation	(821,422)	-	(12,183)	(833,605)
Total	\$ 103,381	\$ 8,100	\$ (12,183)	\$ 98,798

CATARHULA PRISON HOSPITAL DISTRICT I
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 1962 AND 2011

2. COMPENSATION PAID TO BOARD MEMBERS

The following compensation was paid to the District's Board Members during the fiscal year ended April 30, 2011:

Billy Edwards, Chairman	\$	400
Grady DyPonte		400
Lucas Quinn		400
Ray Hill		400
Steven Stone		400
Dr. David Brander		400
Norma Elliott		400
	\$	<u>2,800</u>

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Independent Accountant's Report
on Agreed-Upon Procedures

To the Board of the Catahoula Parish
Hospital District I

We have performed the procedures included in the Louisiana Government Audit Guide and referenced below, which were agreed to by the management of the Catahoula Parish Hospital District I and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Catahoula Parish Hospital District I's compliance with certain laws and regulations during the fiscal year ending April 30, 2005, included in the accompanying Louisiana Attention Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 48:2821-2825 (the public bid law).

The District had no expenditures during the year ending April 30, 2005, for materials and supplies exceeding \$10,000, or for the public workings exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RE 48:1301-1314 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the stated information.

3. Obtain from management a listing of all employees paid during the periods under examination.

The District had no employees during the year under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

As noted in Number 3 above, the District had no employees during the year under examination.

Budgeting

4. Obtained a copy of the legally adopted budget and all amendments.

The District is being accounted for as an enterprise fund. Budgets were not adopted for the year under examination.
5. Trace the budget adoption and amendments to the minute book.

The District did not adopt a budget for the year under examination.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

The District did not adopt a budget for the year under examination.

Accounting and Reporting

8. Randomly select 4 disbursements made during the period under examination and:
 - (A) trace payments to supporting documentation to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.
 - (B) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments have been properly coded to the correct general ledger account.
 - (C) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each transaction had been approved.

Meetings

9. Examine evidence indicating that agendas for the meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:13 (the open meetings law).

Catahoula Parish Hospital District 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's hospital building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than unmarked copies of the notice and agenda.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks, loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the year under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

The District had no employees during the year under examination.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Other matters that did come to our attention are reported in the Management Report dated September 24, 2009.

This report is intended solely for the use of management of Catahoula Parish Hospital District 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record, and its distribution is not limited.

Natchez, Mississippi
September 24, 2009

July 31, 2002

Silas M. Simmons and Company, LLP
Certified Public Accountants
Post Office Box 1637
Natchez, Mississippi 39121

Gentlemen:

In connection with your compilation of our financial statements as of April 30, 2001 and for the year then ended, and as required by Louisiana Revised Statute 28:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with each laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 31, 2002.

Public Bid Law

It is true that we have complied with the public bid law, LA-PS Title 16:2233, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes (✓) No ()

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LA-PS 42:1161-1124.

Yes (✓) No ()

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1319.

Yes (✓) No ()

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1381-141) or the budget requirements of LSA-RS 39:43.

Yes (✓) No ()

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:22, and 44:36.

Yes (✓) No ()

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:443, and/or 38:82, as applicable.

Yes (✓) No ()

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes (✓) No ()

Meetings

We have complied with the provisions of the Open Meetings law, provided in RS 42:1 through 42:12.

Yes (✓) No ()

Debt

It is true we have not incurred any indebtedness, other than credit for 30 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 6 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1422.00-1422.05.

Yes (✓) No ()

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-728.

Yes (✓) No ()